



**US Army Corps  
of Engineers ®**

**Contribution and Donor Recognition Plan  
For St. Paul District**

**April 2012**

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## Introduction

The Corps Contribution Program permits the Corps to accept monetary, services, or material contributions from groups (including governmental entities, but excluding project sponsors) and individuals in connection with carrying out water resources projects for environmental protection and restoration or for recreation. Whether in the form of cash, materials, or services, contributions have the potential to aid in operating and maintaining authorized Corps programs. Contributions offered will be consistent with Project Master Plans or Operational Management Plans (OMP) and will be carefully screened and evaluated for their suitability. Projects or tasks that are not in consonance with the guidance and policy of the Corps Contributions Program will not be initiated.

## Purpose

The essential purpose of this plan is to provide a formal document that describes in general terms the categories or types of work that have been identified in Project OMPs that are eligible to be accomplished under the authority of the Corps Contributions Program.

In conjunction with describing the general nature or categories of work to be accomplished, this plan will also address the following: general procedures and methods for receiving and accounting for monetary contributions; methods for providing recognition to contributors and acknowledging public support.

## Authority

**Authority to Accept Contributions:** 33 USC § 2325 authorizes the Corps to accept contributions of “cash, funds, materials, and services” “in connection with carrying out a water resources project for environmental protection and restoration or a water resources project for recreation.” 33 USC § 2328 authorizes the Corps to accept contributions of “funds, materials, and services” “to share the cost of managing recreation facilities and natural resources at [Corps] water resource development projects.” Additionally, 33 USC 569c authorizes the acceptance of services of volunteers. The term “contribution” includes anything of value (funds, materials, supplies, or in-kind goods or services) received from an outside source without consideration or an exchange of value, but does not include construction.<sup>1</sup> Funds or other items received as a result of a competitively awarded grant from a foundation are also considered a “contribution”.

**Acceptable Donors:** The Corps may accept contributions from individuals, organizations, foundations, governmental entities, corporations and businesses. Contributions may be accepted only for programs and activities contained in approved annual or five-year operation management plans (OMP). If a Federal grant is involved, a note or letter is needed stating the money is acceptable to use on Corps property.

**Prohibited Donors:** Contributions from a project sponsor (i.e. the party with whom the water resource project has been jointly created, a party to a project cooperation agreement (PCA) or project partnership agreement (PPA)) may not be accepted. Real estate cannot be accepted as

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<sup>1</sup> If a non-Federal entity seeks to perform construction at a Corps water resources project, the authority for such construction is 16 U.S.C. § 460d. This distinction is important because the requirements for how USACE must process any funds that it receives from the use of a facility constructed under 16 U.S.C. § 460d are different from how USACE must process funds received through 33 U.S.C. § 2325 and § 2328.

a donation through the District Contributions Program. Land donations are authorized and regulated by EC 405-1-11. The St. Paul District Real Estate Division should be contacted to coordinate land donations.

For information on whether a particular donation should be accepted or for further information on authorities and constraints, see Section 5.1, of the Contributions, Fund raising, and Recognition Reference Guide or ER 1130-2-500, Chapter 11.

Contributions from an entity which holds or is seeking a concessions contract or which would identify the Corps with alcohol or tobacco products shall be declined.

**No Solicitation of Contributions:** Corps employees may not solicit or take any actions that give the appearance that they are soliciting contributions in support of Corps programs or activities. The term “solicit” means any request made to a non-federal entity, group or individual for contributions to be made directly or indirectly to the Corps. There are, however, appropriate activities that Corps employees may undertake in relation to authorized fundraising by partners. Corps employees may negotiate a partnership arrangement where the Corps and a partner come together to contribute resources towards a mutually beneficial outcome. Partners may then fundraise to generate their contribution to the partnership.

**No Lobbying:** Employees shall not engage in lobbying activities.

**Ethical Considerations:** Corps employees are subject to ethics regulations which prohibit federal employees from giving preferential treatment to any entity or individual. Employees may not use their official title, position or authority of their public office to endorse any product, service or enterprise.

**Designation:** The Supervisory Operations Manager shall serve or appoint staff to coordinate the District Contributions Program.

## **Review and Approval**

Before receiving a contribution other than from a contribution box, the contribution must be evaluated as follows:

- A. For any donated valued at \$2,500 or more, the Supervisory Park Manager must perform a thorough internet search to determine whether publicly available information exists that raises concerns about the propriety of acceptance. A file shall be created that includes documentation of search findings.
- B. For contributions offered and valued at \$100,000 or above, coordination is required with the Supervisory Operations Manager before acceptance can be allowed. A written summary by the Supervisory Operations Manager or their appointed Contributions Coordinator shall be coordinated with Office of Counsel.

## **Program Administration** (see Appendix A)

**General:** All procedures and policies shall be adhered to utilizing the “Contributions, Fundraising and Recognition Reference Guide”, ER and EP 1130-2-500 Chapters 10 and 11. District personnel assigned the responsibilities of contribution coordination will be contacted and shall provide input prior to acceptance of a contribution. The managing site shall assemble a file for each contribution that includes correspondence, name of contributor, type and description of contribution, amount of contribution, and any notes.

**Monetary Contributions:** Monetary contributions will be deposited into account 96x8862 of the U.S. Treasury according to the requirements outlined in ER 37-1-30, Chapter 5. They can be handled like a customer order with an advance. A work item is set up in P2 citing the appropriation the funds would be captured under when completing the advance account, allowing the District Resource Management Office (RMO) to fund the funding transaction in their database. The Project Budget Analyst will need to communicate with the District RMO, Budget (RM-B) to determine the correct appropriation to fund the work.

**Work projects (general):** Revenue collected from a contributor at a Project that is not designated by the contributor for a specific work project will be transferred to the District RMO for deposit into the U.S. Treasury and the proper account. Following confirmation of receipt and deposit of these funds into the U.S. Treasury, a specific CEFMS account (i.e. funded work item) will be established for contributions received at the Project. The Supervisory Operations Manager or their designated representative will be responsible for coordinating the establishment of the CEFMS account with Resource Management, Finance and Accounting (RM-F). Once deposited, these funds will become immediately available to the Project and will only be used for the general work activities listed in this Contribution Plan.

**Work projects (specific or earmarked contributions):** The procedures for deposition of such monetary contributions are the same as for the general contributions, except that a separate CEFMS account (funded work item) will be established for such contributions. Contributions “earmarked” or designated for a specific work item or project will be administered separately from the general contributions account. All such project specific or “earmarked” contributions will only be accepted for implementing work and accomplishing projects that are consistent with the OMP and this Contribution Plan.

**Use of Contributions:** Contributions may not be used for permanent employee salaries. Contributions may be made to fund salaries of term or temporary Corps employees. Contributions will not be used to begin construction or other projects or programs, unless there are sufficient appropriated and donated funds in hand to ensure completion of the work to a degree that has independent utility. Donated funds may, however, be used to advance project design work.

**Process:** Project Budget Analyst sets up a manual Customer Order in CEFMS. The Project budget staff will create the advance account and will establish the manual customer order.

### **RMO contact staff regarding contributions:**

- Resource Management Office, Customer Order POC (Resource Management Office, Budget Analyst)
- Resource Management Office, Staff Accountant

**Non-Monetary Contributions:** Materials and supplies may be accepted. Coordination with Property/Supply staff in Logistics Management at the Project and/or District Office level shall occur to help determine if an item(s) needs to be identified as capital and inventoried. Finance

& Accounting will need to be notified if the fair market value of the capital property is determined to be equal to \$25,000 or greater, to record asset capitalization in the CEFMS database. An asset work item will need to be established in P2 and will be used as the asset account for accounting purposes. Value and items received will need to be reported in OMBIL in the REC-Annual Update, Partnerships Update.

**Contribution Boxes:** A contribution or donation box may be set up at field offices, visitor centers and other appropriate locations. The installation of a contribution box is optional and at the manager's discretion. The contribution box should be locked and have a sign stating how contributions will be used. It should be clear to the visitor that any money collected is a voluntary contribution and is not required for touring the visitor center, receiving brochures or pamphlets or any other services.

Funds from contribution boxes must be accounted for in the same manner as any other donation by following these steps:

1. Create debtor/sponsor in CEFMS (CEFMS Data Manager)
2. Set up advance account and cost share (F&A Staff Accountant)
3. Work item from P2 for each AMSCO Project Code (PM)
4. Collections to advance account (Authorized Recreation Fee Collector)
5. Confirm deposit (UFC)
6. Email to F&A Staff Accountant and Budget staff who will create a funding register and funding account for the cost share work item (make sure budget staff is involved and aware)
7. Once funds are distributed to a funding account, money would be available to expend

Any activity or task under \$25,000 can be completed using the work item associated with the Contribution box.

**Accepting Direct or Large Donations:** A patron or organization may want to donate to a park but not want to put a check or large amount of cash in the Contribution box. In this case, the Authorized Recreation Fee Collector may receive these funds at his/her office. A receipt must be given and the Collector must make it clear to the patron that receiving this Contribution is in lieu of placing it in the Contribution box. A standard receipt book is appropriate to use for this purpose. A note should be written stating the purpose of the Contribution.

**Reporting:** Each project office that receives contributions must submit an annual report of the total amount of contributions via the Operations and Maintenance Business Information Link (OMBIL). See Appendix B for a sample contribution tracking sheet.

**Deposits, Form, Reports:** Engineering Report 3313 (remittance register) should be used to report monthly contributions when they exceed \$1,000. A weekly deposit no later than Friday of each week is required for revenue collected from contributors. A monthly report will be maintained at the District Office and be coordinated through the F&A Staff Accountant and Remittance Registrar.

**Asset Work Item:** For projects valued equal to or over \$25,000 (labor and equipment included), Project budget staff need to be informed this is an asset work item. This new item will be considered an "asset" and must have a separate work item to complete the task.

## Potential Projects

General: Contributions will be utilized to accomplish tasks or projects for the protection, improvement, restoration, rehabilitation or interpretation of natural resources, environmental features, recreation areas and facilities or cultural resources at the Project.

Work Categories: The following list, while not comprehensive, provides some generalizations of the general types of projects that are typically identified in a Project OMP.

### Typical Tasks Identified in Project OMPs & Acceptable for Contributions

General Category	Specific Work Examples
Enhancement of lake aesthetics and recreation facilities	Vegetation plantings in recreation areas Removal of invasive species Repairs/upgrades to facilities Drift and debris removal Signs and marker installation Accessibility improvements
Interpretive and Water Safety Programs	Outreach materials Interpretive signage Website and Social Media page development Life jackets and other safety equipment Advertising/Marketing Special events
Environmental Stewardship	Forest management Wildlife management Level 1 and 2 inventories Habitat studies Trail development Develop/enhance GIS database

## Recognition of Contributions

Projects can acknowledge appreciation to contributors via letters or certificates of appreciation, news releases, photo opportunities, ribbon cutting ceremonies, plaque or other appropriate means consistent with the mission and goals of the Corps and the standards of ethical conduct.

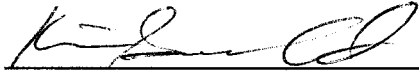
The following procedures provide a framework for donor recognition at a project, ensuring that recognition is commensurate with the level of donation.

- A. At a minimum, the Corps will acknowledge all direct contributions in writing through a letter of acceptance which will note the amount of cash donation, or description of materials or services provided. This may serve as a record the donor can use to verify their contribution. The letter should not attempt to value non-cash contributions.
- B. News releases coordinated through the district Public Affairs Office to print, web, radio, and television media may be used to recognize donors through unpaid media.
- C. For contributions valued at \$2,500.00 or more, a plaque or other appropriate sign may be purchased and placed on the project site to recognize the donation.

- D. For contributions valued at \$250.00 or above, a donor board or wall located and integrated into the project office, visitor center, or other appropriate visitor facility may be used to recognize the donation.



## Approvals



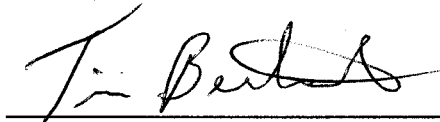
Kevin Sommerland  
Chief, Management and Disposal Branch  
St. Paul District

21 February 2013  
Date



Peter Lillie  
Chief, Resource Management  
St. Paul District

22 FEB 2013  
Date



Tim Bertschi  
Supervisory Operations Manager  
St. Paul District

12 FEB 2013  
Date



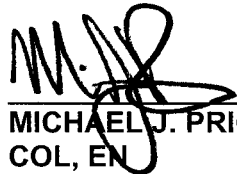
Joseph Willging  
District Counsel  
St. Paul District

25 Feb 13  
Date



Bruce Bolden  
Chief, Operations Division  
St. Paul District

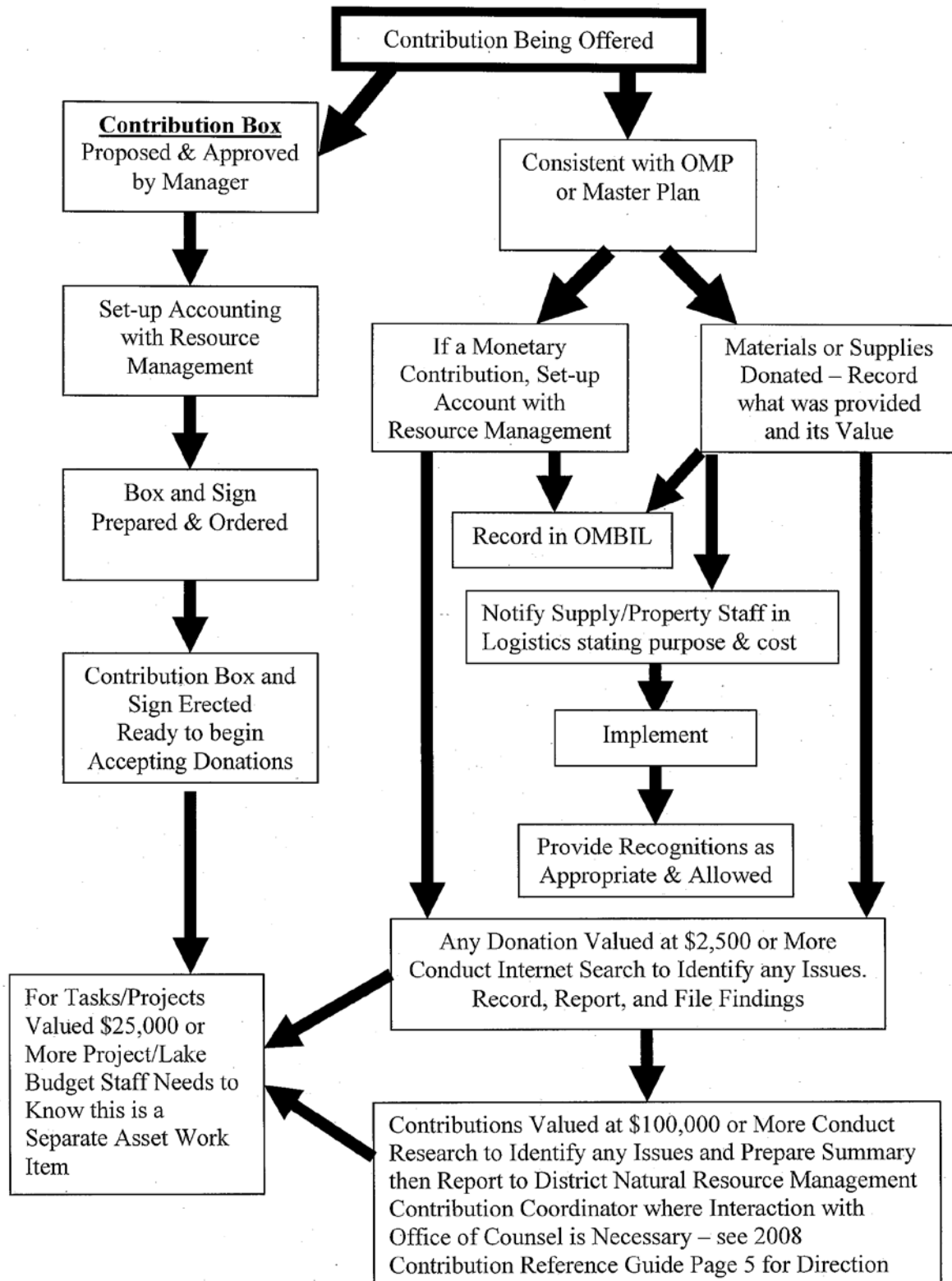
25 Feb 13  
Date



MICHAEL J. PRICE  
COL, EN  
St. Paul District Commander

26 Feb 2013  
Date

## Accepting Contributions - Flow Chart



## Appendix B

### Contribution Tracking & Record Keeping

Contributions must be entered into OMBIL under REC-Annual Update, Partnerships Update. This form will aid in keeping track of all contributions until OMBIL entry is performed in October of each year.

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